

House Resolution 1652

By: Representatives Stephens of the 164th, Channell of the 116th, and Benton of the 31st

A RESOLUTION

Proposing an amendment to the Constitution so as to provide for an excise tax on cigarettes with proceeds of such tax dedicated for health care purposes; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article VII, Section I of the Constitution is amended by adding a new Paragraph to read as follows:

"Paragraph IV. *Tax on tobacco.* There shall be an excise tax, in addition to all other taxes of every kind imposed by law, imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution, or use of cigarettes in this state at the rate of \$1.00 per pack of 20 cigarettes and a like rate, pro rata, for other size packages; provided, however, that the General Assembly shall be authorized to increase this rate by general law. The proceeds of such excise tax shall be for health care purposes, as defined by general law, with the revenues from such levy dedicated to a health care fund as provided for by general law. Moneys paid into such fund shall not be subject to the provisions of Article III, Section IX, Paragraph IV(c), relative to lapsing of funds, or of Article VII, Section III, Paragraph II, relative to funds paid into the state treasury."

SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to provide for an excise
() NO tax on cigarettes with proceeds of such tax dedicated for health care
purposes?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

All persons desiring to vote against ratifying the proposed amendment shall vote "No." If

- 27 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
28 become a part of the Constitution of this state.